

INSTRUCTIONS FOR COMPLETING THE ATTACHED IRS FORM 8821

The IRS Form 8821 gives your permission to disclose Federal income tax information directly to SBA. SBA requires this information to process your disaster loan application.

Completing this document is as easy as A-B-C

A.

Write your name(s) and address in block # 1.

B.

Next, write your Social Security Number(s). If you are a corporation or a partnership, write the Employer Identification Number.

C.

Print your name(s) and provide your signature(s) and date in block 7. For a corporation the IRS Form 8821 must be signed by the President or Chief Executive Officer of the corporation. If the 8821 is signed by any other officer, the signature must be attested to by another corporate officer with their signature, date, and title also appearing on the 8821.

Form 8821
Rev. September 1999
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

1 Taxpayer Information.
Taxpayer (name(s) and address (please type or print))
John C. Doe and Mary A. Doe
One Any Avenue
Anytown, ST 00000

2 Appointee.
Name and address (please type or print)
Disaster Assistance
Administration

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters (see instructions)
Tax Return Transcript	Series 1040, 1065, 1120, 990	1996, 1997, 1998	
Installment Agreement		For tax years beginning	
and/or Lien Information		1995 through 1999	

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 2.

5 Disclosure of tax information (you must check box 5a or b unless box 4 is checked):
a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box. ☐
b If you do not want any copies of notices or communications sent to your appointee, check this box. ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box. To revoke this tax information authorization, see the instructions on page 2. ☐

7 Signature of taxpayer(s). If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

John C. Doe 4-12-99 Mary A. Doe 4-12-99
Signature Date Signature Date
John C. Doe Title (if applicable) Mary A. Doe Title (if applicable)

General Instructions
Section references are to the Internal Revenue Code unless otherwise noted.
Change To Note. New column (d) is added to line 3 for specific tax matters. Use column (d) to specify tax information that is to be provided by the IRS. See the line 3 instructions on page 2.
Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive confidential information in any office of the IRS for the type of tax and the years or periods you list on this form.
Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative, instead of Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on this form.
Taxpayer identification numbers (TINs). TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.
Fiduciaries. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. File Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a

For Privacy Act and Paperwork Reduction Act Notice, see page 2. **Form 8821** (Rev. 9-99)

Note: The IRS Form 8821 may be photocopied if more than one form is needed for your loan application.

While the IRS Form 8821 will allow SBA to obtain your tax return information from the IRS, you may also submit copies of your Federal Tax Returns. Please note if you are a corporation, partnership, limited liability entity, or private non-profit, you **must** also submit complete copies of your three most recent Federal Tax Returns (including all schedules) in addition to the IRS Form 8821.

A separate IRS Form 8821 must be returned with the disaster loan application for: (1) each disaster applicant (individuals filing joint returns may use a single IRS Form 8821), (2) each corporation or partnership in which the disaster loan applicant holds a 50% or greater interest, (3) each individual or entity which holds a 20% or greater interest in the disaster loan applicant, (4) each general partner, and (5) each affiliate business.

Every Applicant MUST complete, sign, date and return the IRS Form 8821(s) with the disaster loan application package.